

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Muncie Community Schools (1970)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$3,892,996	\$4,247,151	\$3,633,376	\$3,621,866	-1.79%	-0.32%
Non - Certified Salaries	120	\$698,216	\$687,595	\$683,990	\$704,503	0.22%	3.00%
Social Security Certified	212	\$314,097	\$292,314	\$251,321	\$345,993	2.45%	37.67%
Teacher Retirement Fund, After 7-1-95	216	\$310,081	\$303,381	\$294,000	\$267,682	-3.61%	-8.95%
Public Employees Retirement Fund	214	\$115,116	\$89,552	\$96,286	\$85,185	-7.25%	-11.53%
Social Security Noncertified	211	\$48,775	\$48,472	\$48,854	\$54,242	2.69%	11.03%
Group Health Insurance	222	\$23,637	\$0	\$119,870	\$49,693	20.41%	-58.54%
Pupil Services	313	\$20,250	\$27,000	\$219,510	\$27,000	7.46%	-87.70%
Teacher Retirement Fund, Prior to 7-1-95	215	\$65,184	\$48,201	\$9,848	\$8,888	-39.23%	-9.75%
Other Professional and Technical Services	319	\$7,980	\$8,240	\$5,373	\$3,823	-16.80%	-28.85%
Operational Supplies	611	\$4,709	\$1,649	\$885	\$1,171	-29.38%	32.40%
Board of Education Services	318	\$500	\$2,973	\$890	\$75	-37.77%	-91.57%
Other Group Insurance Authorized by Statute	224	\$200	\$0	\$0	\$0	-100.00%	NA
Group Accident Insurance	223	\$495	\$0	\$0	\$0	-100.00%	NA
Group Life Insurance	221	\$1,500	\$0	\$0	\$0	-100.00%	NA

Student Instructional Support Total		\$5,503,737	\$5,756,528	\$5,364,202	\$5,170,121	-1.55%	-3.62%
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Student Academic Achievement

Certified Salaries	110	\$25,767,077	\$24,990,525	\$22,943,478	\$21,784,047	-4.11%	-5.05%
Group Health Insurance	222	\$11,483,424	\$12,017,054	\$11,718,036	\$10,484,347	-2.25%	-10.53%
Non - Certified Salaries	120	\$3,930,329	\$4,128,761	\$3,599,211	\$3,264,274	-4.54%	-9.31%
Social Security Certified	212	\$2,290,821	\$1,813,452	\$1,687,586	\$2,010,827	-3.21%	19.15%
Teacher Retirement Fund, After 7-1-95	216	\$2,002,852	\$1,679,559	\$1,700,998	\$1,571,524	-5.88%	-7.61%
Other Professional and Technical Services	319	\$252,978	\$1,173,270	\$3,248,940	\$1,322,523	51.21%	-59.29%
Textbooks	630	\$569,030	\$618,166	\$626,306	\$920,199	12.77%	46.92%
Pre-2008 Object Code - Temporary Salaries	130	\$714,062	\$800,519	\$675,810	\$748,671	1.19%	10.78%
Operational Supplies	611	\$924,331	\$1,095,733	\$669,989	\$744,431	-5.27%	11.11%
Computer Hardware	741	\$197,832	\$1,088,461	\$731,449	\$642,922	34.27%	-12.10%
Public Employees Retirement Fund	214	\$654,299	\$538,051	\$463,854	\$442,550	-9.31%	-4.59%
Social Security Noncertified	211	\$356,832	\$350,011	\$293,771	\$317,387	-2.89%	8.04%
Other Purchased Services	593	\$12,703	\$19,294	\$139,113	\$281,312	116.93%	102.22%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Telephone	531	\$283,141	\$272,714	\$260,989	\$258,969	-2.21%	-0.77%
Other Supplies and Materials	615, 660 - 689	\$154,790	\$298,655	\$167,686	\$254,146	13.20%	51.56%
Repairs and Maintenance Services	430	\$206,735	\$167,684	\$145,583	\$239,013	3.69%	64.18%
Teacher Retirement Fund, Prior to 7-1-95	215	\$607,950	\$464,823	\$291,280	\$236,468	-21.03%	-18.82%
Equipment	730	\$137,628	\$104,870	\$184,824	\$205,146	10.49%	11.00%
Other Employee Benefits	241 - 290	\$0	\$0	\$0	\$172,033	NA	NA
Instruction Services	311	\$351,660	\$485,006	\$523,586	\$150,578	-19.11%	-71.24%
Travel	580	\$147,740	\$122,512	\$115,904	\$110,179	-7.07%	-4.94%
Stipends	131	\$0	\$0	\$93,810	\$108,367	NA	15.52%
Instructional Programs Improvement Services	312	\$18,190	\$19,575	\$38,880	\$81,497	45.49%	109.61%
Other Technology Hardware	746	\$506,947	\$69,496	\$59,497	\$66,252	-39.87%	11.35%
Staff Services	314	\$72,499	\$62,017	\$61,353	\$53,591	-7.28%	-12.65%
Group Life Insurance	221	\$197,875	\$180,109	\$143,890	\$51,817	-28.46%	-63.99%
Professional Development	748	\$48,407	\$11,934	\$15,434	\$43,325	-2.74%	180.72%
Improvements Other Than Buildings	715	\$0	\$0	\$0	\$25,541	NA	NA
Other Group Insurance Authorized by Statute	224	\$355,148	\$280,021	\$137,359	\$11,145	-57.91%	-91.89%
Pupil Services	313	\$0	\$0	\$0	\$10,164	NA	NA
Content	747	\$14,626	\$21,256	\$0	\$9,912	-9.27%	NA
Overtime Salaries	140	\$425	\$0	\$4,941	\$5,516	89.81%	11.64%
Transfer Tuition - Other	569	\$7,078,904	\$7,114,600	\$7,396,128	\$4,645	-83.99%	-99.94%
Periodicals	650	\$13,611	\$3,076	\$7,233	\$3,571	-28.43%	-50.64%
Library Books	640	\$71,444	\$43,107	\$2,964	\$2,206	-58.08%	-25.58%
Entertainment	240	\$0	\$0	\$0	\$780	NA	NA
Student Transportation Services	510	\$4,686	\$515	\$0	\$0	-100.00%	NA
Postage and Postage Machine Rental	532	\$8,682	\$17	\$211	\$0	-100.00%	-100.00%
Group Accident Insurance	223	\$35,988	\$0	\$0	\$0	-100.00%	NA
Insurance	520	\$56,238	\$0	\$0	\$0	-100.00%	NA
Miscellaneous Objects	876 - 899	\$3,500	\$0	\$0	\$0	-100.00%	NA
Workers Compensation Insurance	225	\$0	\$34,671	\$0	\$0	NA	NA
Vehicles	731	\$0	\$17,681	\$18,851	\$0	NA	-100.00%
Student Academic Achievement Total		\$59,533,389	\$60,087,196	\$58,168,942	\$46,639,875	-5.92%	-19.82%

Overhead and Operational

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Muncie Community Schools (1970)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Non - Certified Salaries	120	\$3,781,343	\$3,684,089	\$3,563,405	\$2,911,425	-6.33%	-18.30%
Student Transportation Services	510	\$2,529,132	\$2,392,366	\$1,483,582	\$1,785,582	-8.34%	20.36%
Other Public or Private Utility Services	419	\$1,714,554	\$1,317,261	\$1,485,036	\$1,408,280	-4.80%	-5.17%
Operational Supplies	611	\$1,946,750	\$1,718,921	\$1,748,116	\$1,269,094	-10.14%	-27.40%
Other Professional and Technical Services	319	\$0	\$0	\$12,375	\$568,316	NA	4492.46%
Repairs and Maintenance Services	430	\$268,553	\$214,516	\$256,952	\$535,627	18.84%	108.45%
Pre-2008 Object Code - Temporary Salaries	130	\$391,549	\$446,784	\$394,568	\$424,361	2.03%	7.55%
Group Health Insurance	222	\$980,917	\$688,033	\$669,821	\$403,312	-19.92%	-39.79%
Cleaning Services	420	\$0	\$0	\$0	\$393,365	NA	NA
Insurance	520	\$384,158	\$379,036	\$403,316	\$365,135	-1.26%	-9.47%
Heating and Cooling for Buildings - Gas	622	\$673,626	\$633,225	\$523,602	\$351,083	-15.03%	-32.95%
Public Employees Retirement Fund	214	\$610,775	\$449,131	\$430,414	\$339,367	-13.66%	-21.15%
Workers Compensation Insurance	225	\$324,386	\$311,406	\$279,398	\$290,689	-2.70%	4.04%
Other Purchased Property Services	490 - 499	\$0	\$28,766	\$190,392	\$265,348	NA	39.37%
Certified Salaries	110	\$275,165	\$299,009	\$302,443	\$263,178	-1.11%	-12.98%
Social Security Noncertified	211	\$303,159	\$304,880	\$289,154	\$248,826	-4.82%	-13.95%
Water and Sewage	411	\$283,714	\$284,009	\$258,384	\$217,457	-6.43%	-15.84%
Board of Education Services	318	\$23,300	\$38,693	\$58,687	\$97,357	42.97%	65.89%
Telephone	531	\$75,469	\$72,439	\$71,044	\$69,264	-2.12%	-2.50%
Printing and Binding	550	\$72,157	\$88,382	\$58,673	\$56,832	-5.79%	-3.14%
Equipment	730	\$6,445	\$2,040	\$315	\$35,531	53.23%	11179.52%
Travel	580	\$32,255	\$31,550	\$19,584	\$29,953	-1.83%	52.94%
Social Security Certified	212	\$18,567	\$20,371	\$20,688	\$21,621	3.88%	4.51%
Dues and Fees	810	\$16,275	\$15,973	\$17,372	\$21,582	7.31%	24.23%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$6,440	\$15,678	NA	143.45%
Other Supplies and Materials	615, 660 - 689	\$8,994	\$5,862	\$4,494	\$9,977	2.63%	122.02%
Official Bond Premiums	525	\$3,131	\$5,918	\$2,712	\$4,882	11.75%	80.01%
Unemployment Insurance	230	\$14,314	\$8,269	\$7,090	\$4,363	-25.70%	-38.46%
Advertising	540	\$7,800	\$7,411	\$4,877	\$3,818	-16.36%	-21.71%
Vehicles	731	\$4,990	\$5,685	\$0	\$2,500	-15.87%	NA
Miscellaneous Objects	876 - 899	\$677	\$102,071	\$2,095	\$2,163	33.68%	3.23%
Bank Service Charges	871	\$0	\$10	\$0	\$10	NA	NA
Judgments Against the School Corporation	820	\$82,621	\$70,190	\$67,256	\$0	-100.00%	-100.00%
Gasoline and Lubricants	613	\$79,525	\$78,078	\$0	\$0	-100.00%	NA

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Biannual Financial Report Data

Muncie Community Schools (1970)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Other Group Insurance Authorized by Statute	224	\$19,268	\$17,141	\$0	\$0	-100.00%	NA
Group Life Insurance	221	\$6,084	\$5,220	\$0	\$0	-100.00%	NA
Group Accident Insurance	223	\$44,652	\$0	\$0	\$0	-100.00%	NA
Light and Power - Other Than Heating and Cooling	625	\$0	\$226,780	\$0	\$0	NA	NA
Overhead and Operational Total		\$14,984,306	\$13,953,515	\$12,632,284	\$12,415,974	-4.59%	-1.71%
Non Operational							
Redemption of Principal	831	\$5,080,000	\$5,345,953	\$5,126,220	\$6,120,000	4.77%	19.39%
Interest	832	\$2,688,458	\$3,349,015	\$1,571,294	\$1,347,459	-15.86%	-14.25%
Non - Certified Salaries	120	\$706,556	\$652,475	\$442,690	\$586,515	-4.55%	32.49%
Repairs and Maintenance Services	430	\$1,644,321	\$860,308	\$483,504	\$563,631	-23.48%	16.57%
Construction Services	450	\$0	\$835,335	\$554,343	\$288,663	NA	-47.93%
Pre-2008 Object Code - Temporary Salaries	130	\$246,043	\$247,613	\$179,894	\$176,011	-8.03%	-2.16%
Telecommunications Equipment	745	\$41,256	\$630,767	\$203,150	\$120,393	30.70%	-40.74%
Social Security Noncertified	211	\$70,422	\$67,097	\$49,233	\$57,408	-4.98%	16.61%
Public Employees Retirement Fund	214	\$85,341	\$60,842	\$32,559	\$55,320	-10.27%	69.91%
Operational Supplies	611	\$63,064	\$45,609	\$39,462	\$48,137	-6.53%	21.98%
Equipment	730	\$59,475	\$5,581	\$91,089	\$47,223	-5.60%	-48.16%
Other Purchased Services	593	\$0	\$0	\$2,901	\$6,384	NA	120.09%
Other Technology Hardware	746	\$0	\$0	\$0	\$3,134	NA	NA
Other Supplies and Materials	615, 660 - 689	\$2,639	\$691	\$625	\$2,034	-6.30%	225.38%
Bank Service Charges	871	\$80	\$20	\$26	\$467	55.67%	1720.31%
Group Health Insurance	222	\$0	\$0	\$176	\$145	NA	-18.05%
Group Accident Insurance	223	\$67	\$0	\$0	\$0	-100.00%	NA
Instructional Programs Improvement Services	312	\$3,075	\$722	\$0	\$0	-100.00%	NA
Student Transportation Services	510	\$929	\$8,256	\$0	\$0	-100.00%	NA
Postage and Postage Machine Rental	532	\$267	\$46	\$0	\$0	-100.00%	NA
Other Purchased Property Services	490 - 499	\$0	\$63,538	\$24,420	\$0	NA	-100.00%
Textbooks	630	\$0	\$106,407	\$137,212	\$0	NA	-100.00%
Workers Compensation Insurance	225	\$0	\$82	\$0	\$0	NA	NA
Awards	875	\$8,700	\$41,800	\$92,178	(\$4,000)	NA	-104.34%

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Muncie Community Schools (1970)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
	Non Operational Total	\$10,700,693	\$12,322,158	\$9,030,975	\$9,418,924	-3.14%	4.30%
	Grand Total	\$90,722,125	\$92,119,397	\$85,196,403	\$73,644,894	-5.08%	-13.56%